

CORPORATE GIVING STANDARD COMMUNITY DATE OF FIRST ISSUE: 28 APRIL 2025

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CHANGE	REVIEWED	APPROVED	DATE

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1. PURPOSE

IGO recognises the importance and value of contributing to the host communities in which it operates.

The IGO Corporate Giving Program is an important way in which IGO can meaningfully contribute to our host communities through financial and in-kind support. It is important to our organisation and our employees and is focused on meaningful engagement with our community stakeholders. This Standard describes eligibility criteria for applications for support, the award process and governance mechanisms.

2. SCOPE

IGO supports a wide range of causes and charitable organisations both financially and inkind. This standard sets out the process and methodology that will be adopted by IGO when identifying and selecting organisations for eligibility for Corporate Giving Support.

This Standard sets out the following:

- IGO's philosophy behind corporate giving
- Governance requirements and mechanisms
- The methodology for the selection and award of cash and in-kind donations.

3. OVERVIEW

IGO's Corporate Giving Program exists to support charities and other not for profit organisations that align with IGO's core value of Seeing Beyond. At IGO we know that our actions today will impact the world of tomorrow. We believe our people, community and the environment really matter.

"At IGO we see beyond, taking meaningful action today to shape a brighter, better tomorrow, for our people, community and environment.

Our corporate giving aims to create lasting change by fostering a world where all children can grow, learn and succeed building the foundations for a more equitable and healthier future."

That's why IGO's Corporate Giving specifically targets initiatives which are designed to deliver positive impact to children's health and education.

Programs that are selected for support by the Program should,

- create and share value with the community
- support sustainable development
- have clear intended and measurable outcomes
- not replace programs that would otherwise be provided by government or relevant body.

IGO's Corporate Giving activity should be aligned to the Company's values as follows:



Support organisations that empower, support and respect the community.





4. TYPES OF CORPORATE GIVING

IGO's Corporate Giving Program provides support to beneficiary organisations in two ways; cash and 'In-kind' donations. Cash donations can be in the form of direct donations or sponsorships. 'In-kind' donations generally involve the donation of IGO resources (including people's time) or assets.

5. TARGETED BENEFICIARIES

In accordance with IGO's purpose and the IGO Stakeholder Policy, the majority of IGO's Corporate Giving funding will be targeted at initiatives which deliver impact to the communities located near our operational areas (including our mining operations, development projects, key exploration projects and corporate headquarters). These communities are referred to as our host communities. IGO's long-term success depends on our ability to build trusted relationships with host communities and related stakeholders, and to work collaboratively with them to deliver real impact.

6. **RECIPIENT SELECTION CRITERIA**

In general, IGO will only provide Corporate Giving support to accredited educational institutions, sports organisations, charities and not-for-profit organisations. IGO will support individuals or to for-profit businesses.

To be eligible for Corporate Giving, beneficiary organisations must:

- Possess and operate in accordance with a Code of Conduct that is materially aligned to <u>IGO's Code of Conduct</u>
- Not be directly involved in gambling, recreational or illegal drugs, tobacco, armaments or alcohol (except for those charities and organisations specifically dedicated to tackling addiction or drug abuse)
- Not cause harm to animals for the purposes of either sport or entertainment



• Not have, as their main purpose, the dissemination of political or religious information and do not otherwise use their charitable work to encourage support for political or religious causes.

Preference will be given to organisations and initiatives that have long term goals and objectives that, where possible, deliver sustainable outcomes, are directly providing a service to targeted beneficiaries and take an innovative approach to their projects and initiatives.

7. REQUESTS FOR DIRECT FUNDING

IGO will publicly call for funding requests from beneficiaries following the approval of IGO's Annual Budget. It is anticipated that the call for funding requests will occur on a bi-annual basis in the months of February/March and August/September. IGO may also directly approach charities and other not-for-profit organisations in our host communities. To be eligible for review by IGO, all requests for funding require a completed application form.

Applications for funding of up to \$10,000 can be submitted by completing the application form IGO Corporate Giving funding, found online and emailing to <u>corporategiving@igo.com.au.</u> or posted to PO Box 496 South Perth WA 6951.

Applications for funding over \$10,000 will be assessed separately and will only be approved in exceptional circumstances.

8. CHARITABLE DONATIONS AND SPONSORSHIPS

All funding requests shall be made and approved in accordance with this Standard and be reported to the Board on an annual basis.

Funding requests can come in two forms as a charitable donation or sponsorship.

8.1 Charitable donations

Charitable donations can be either monetary or in the form of goods and are provided to an organisation or project for benefit.

IGO may make charitable donations that are legal and ethical under local laws and practices. IGO will conduct due diligence on all applications for donations

8.2 Sponsorships

Sponsorships are a monetary contribution to an organisation, in return for mutually beneficial outcomes.

Due diligence will be undertaken on the organisation seeking the sponsorship before providing sponsorship. Sponsorship arrangements must be transparent and documented in an agreement with the relevant organisation.

9. APPLICANT EVALUATION

Applications for donations up to \$10,000 shall be determined at the discretion of the organisation, in line with this Standard.

All individuals and organisations requesting support will receive notification either approving or rejecting their request in the month following the application closing period. An organisation



which has a request for support rejected may submit a new request in the following financial year.

All successful applicants will be required to enter into an agreement with IGO which outlines the amount of funding provided, how the funding is allocated, and an Activity Report to complete once funding has been spent.

10. AGREEMENTS WITH BENEFICIARIES

Any financial donation will require a signed agreement between IGO and the recipient organisation or relevant committee.

The intent of an agreement is to clearly outline the intended purpose for which the money is to be used, the timeframe for funding to be administered and spent and any applicable governance requirements as mutually agreed by the parties.

If you have a request for a donation or any questions or concerns, you should contact the Senior Advisor Government Relations and Community Engagement at:

IGO Limited PO BOX 496 South Perth Western Australia 6951 Phone: 08 9238 8300 Email: corporategiving@igo.com.au.